AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims

Claims 1-9 (cancelled)

Claim 10 (new): A sound detecting mechanism comprising a pair of electrodes forming a capacitor on a substrate in which one of the electrodes is a back electrode forming perforations therein corresponding to acoustic holes and the other of the electrodes is a diaphragm, wherein the diaphragm is mounted on the substrate while the back electrode is mounted in a position opposed to the diaphragm across a void to be supported by the substrate, the back electrode being formed by polycrystal silicon of 5μm to 20μm in thickness.

Claim 11 (new): The sound detecting mechanism of claim 10, wherein the substrate comprises a support substrate having a monocrystal silicon substrate acting as the base thereof, and a silicon substrate of orientation is used as the monocrystal silicon substrate.

Claim 12 (new): The sound detecting mechanism of claim 10, wherein an impurity diffusion treatment is executed on the diaphragm.

Claim 13 (new): The sound detecting mechanism of claim 10, wherein the substrate comprises a support substrate having a monocrystal silicon substrate acting as the base thereof, and the support substrate consists of an SOI wafer.

Claim 14 (new): The sound detecting mechanism of claim 13, wherein the SOI wafer has an active layer used as the diaphragm.

Claim 15 (new): The sound detecting mechanism of claim 13, wherein the diaphragm is formed of monocrystal silicon of 0.5μm to 5μm in thickness.

Claim 16 (new): The sound detecting mechanism of claim 10, wherein the substrate consists of an SOI structure wafer including a silicon oxide film or a silicon nitride film formed on a monocrystal silicon substrate and a polycrystal silicon film formed on the silicon oxide film or the silicon nitride film.

Claim 17 (new): The sound detecting mechanism of claim 16, wherein the polycrystal silicon film formed on the SOI structure wafer is used as the diaphragm.

Claim 18 (new): The sound detecting mechanism of claim 16, wherein the diaphragm is formed of polycrystal silicon of 0.5μm to 5μm in thickness.